California e-file Program
Participant Enrollment Form

1   **Application type**   ❑ New   ❑ Update   ❑ Reinstate

2   **Participant name**

Name of sole proprietor, partnership, or corporation, as shown on tax return

Doing business as, if different from above

3   **Identification numbers**

EFIN ☐☐☐☐☐☐

SSN/FEIN ☐☐☐☐☐☐☐☐☐

ETIN ☐☐☐☐☐

4   **Participant address** (**Mailing address**)

Street

City   State   ZIP Code

(**Physical address**, if different from mailing address)

Street

City   State   ZIP Code

5   **Contact information** (Primary contact)

First name   Middle initial   Last name

Phone   Ext.   Fax

Email

6   **About the participant** (e.g., business owner or responsible official)

❑ Certified Public Accountant (CPA or AICPA) #_____

❑ Enrolled Agent # _____

❑ Attorney

❑ CTEC # _____ , surety bonding company_____

❑ Other, specify_____

7   **About the participant's business** (Check one)

❑ Sole proprietorship

❑ Partnership

❑ Corporation, enter corporation number _____

❑ Non-profit tax preparation service; Volunteer Income Tax Assistance (VITA); or Tax Counseling for the Elderly (TCE)

❑ Out-of-State (include a copy of your IRS acceptance letter)

❑ Limited liability company (LLC)

8   **Participant type** (Check all that apply)

❑ Electronic Return Originator

❑ Transmitter

❑ Software Developer

Submit your application

Fax: (916) 845-0287

Mail: e-file Program MS A-1
Franchise Tax Board
PO Box 1468
Sacramento, CA 95812-1468

Online: **www.ftb.ca.gov**

For more information

Email: **e-file@ftb.ca.gov**
Phone: (916) 845-0353
Web: **www.ftb.ca.gov**

California e-file Program
Enrollment Form Guidelines

General Information	Use this form to enroll as a participant in California's e-file Program.
	California operates its own e-file program, independent of the federal program. We closely follow the federal e-file Program procedures in administering our program.
Joining the Program	All applicants must be currently accepted in the IRS e-file Program and have an electronic filer identification number (EFIN) or an electronic transmitter identification number (ETIN). To enroll in the California e-file Program, simply complete Side 1 and submit the form. In addition:

- **Electronic Return Originator (ERO) and transmitters** must pass our suitability test.
- **Software developers and transmitters** must pass a software acceptance test.

Participant Types	

- **ERO** – EROs prepare electronic tax returns for their clients using approved e-file software.
- **Transmitter** – Transmitters submit electronic tax return data directly to the FTB. Check your e-file software to see if you transmit directly or through a third party.
- **Software Developer** – Software developers write and distribute e-file software that can be used by tax preparers or individual taxpayers.

Participation Requirements	All applicants must comply with the requirements and specifications in FTB Pub. 1345, *e-file Handbook for Authorized e-file Providers of California Individual Income Tax Returns,* and FTB Pub. 1345A, *e-file Handbook Supplement*.
When to Apply	We accept e-file applications year-round. You **do not** need to reapply each year, as long as you e-file at least one return. Please send us an updated enrollment form if any important information changes.
Identification Numbers	**EFIN** (all applicants)

- If you have not received an EFIN, please wait until after you receive your EFIN from the IRS to submit this form.
- If you have multiple EFINs, enter the one you will use to e-file California tax returns.

SSN/FEIN (all applicants except VITA, TCE, and non-profit services)
Provide the social security number or federal employer identification number that is associated with the IRS EFIN you provided above.

ETIN (transmitters and software developers only)
Provide the five-digit ETIN that the IRS issued to you.

- If you have not received an ETIN, please wait until after you receive your ETIN to submit this form.
- If you have multiple ETINs, enter the one you will use to e-file California tax returns.

ERO Locator Service	We provide an ERO Locator Service on our Website that helps taxpayers find participating EROs by the ZIP Code or city they specify. All EROs in good standing with FTB's e-file Program are included in this service. If you do not wish to be included, please contact us at **e-file@ftb.ca.gov** or (916) 845-0353.
Prevent, Detect Fraud	Program participants play an important role in assuring the integrity of e-filed returns. Please follow the guidelines in FTB Pub. 1345 to help us prevent and detect fraud.